

# 2022 Declaration of Personal Property

**DO NOT DISREGARD THIS DECLARATION  
FORM. IT MUST BE FILED ANNUALLY WITH THE  
ASSESSORS OFFICE.**

This is the 2022 Personal Property Declaration, for the property you own in the Town of Manchester.

**Filing Requirement** – This declaration must be filed with the Assessor of the Town of Manchester where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you still need to complete this declaration. You must return this declaration to the Assessor and provide information related to name of the new owner of the property or the date your business ceased and disposal of the personal property or where you moved the business (see page 8). Note, personal property located in town for 3 months or more prior to October 1<sup>st</sup> filing date still is assessed per CT General Statutes 12-43. Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

If you need additional space for more unregistered motor vehicles, horses or leases, make copies of the declaration and attach to your original signed declaration.

**Complete appropriate sections of Declaration.**

**Sign and date the Declaration.**

**Return to our office on or before November 1, 2022.**

Penalty for late filing – Failure to file by November 1, 2022 will result in a 25% penalty of the assessment of the personal property. The Town will give NO EXTENSIONS.

Please read the instructions on page 3 and complete all the appropriate sections of the Personal Property declaration.

## Questions and delivery --

Direct questions concerning declaration to the Assessor's Office at: 8:30 to 5:00 (M-F)

### Hand deliver declaration to:

Town of Manchester  
Assessor's Office  
41 Center Street  
Manchester, CT 06040

### Mail declaration to:

Town of Manchester  
Assessor's Office  
P.O. Box 191  
Manchester, CT 06045-0191

### Check Off List

- ☐ Read the instructions
- ☐ Complete appropriate sections
- ☐ Complete exemption applications
- ☐ Sign and date as required
- ☐ Make a copy for your records
- ☐ Return by November 1, 2022

**Phone** 860/647-3015  
**Fax** 860/647-3099

## AFFIDAVIT OF BUSINESS MOVING, CLOSING OR SALE OF BUSINESS

I \_\_\_\_\_ O \_\_\_\_\_ at \_\_\_\_\_  
Business owners name Business Name (if applicable) Street location of business name shown  
With regards to said business do so certify that on \_\_\_\_\_ Said business was (indicate which one by circling):  
Date

**SOLD TO:** \_\_\_\_\_

**MOVED TO:** \_\_\_\_\_

Name

Address

**TERMINATED:**

Attach Bill of Sale or Letter of dissolution to this form and return with this affidavit to the Assessor's office

Go to Page 8 and fill out the itemized disposal of the personal property previously reported

Personal property located in town for 3 months or more prior to October 1<sup>st</sup> filing date  
still is assessed per CT General Statutes 12-43

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

Signature

Print name

### Example of how to complete the tables on pages 5 and 6

#### How Should the Following Be Declared?

June 2020, you bought a desk for \$300 and a chair for \$80.  
In October 2021 you buy a display rack for \$400. You have  
a filing cabinet you bought 10 years ago for \$100 that is being  
used in your business. A friend gave you a used bookcase,  
in February 2022, which you believe, is worth \$50.

See the table to the right for the answer.

#### #16 - FURNITURE, FIXTURES AND EQUIPMENT

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22	50	95%	48
10-1-22	400	90%	360
10-1-21	380	80%	305
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
PRIOR YRS	100	30%	30
Total	930	Total	742

**ASSESSOR'S  
USE ONLY**

#16

### TAXABLE PROPERTY INFORMATION

#### 1. All data reported should be:

- Actual acquisition costs including any additional charges for transportation and installation. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
- Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
- Include all leasehold improvements made by a leasee; not classified and not a component of real estate. Examples include but are not limited to fencing, signage, security system, built-in counters and shelving, leasee build-outs, renovations & alterations

- Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made November 13, 2021 is reported in the year ending October 1, 2022).

#### Instructions to Manufacturers

The CT Legislature has passed Public Act 11-61 allowing the exemption of personal property taxes on manufacturing machinery & equipment or biotechnology machinery & equipment that is claimed for federal income tax purposes as 5 or 7 year property & is used predominately in a manufacturing facility.

Personal Property within this category must still be declared annually and the Form for manufacturing machinery & equipment or biotechnology machinery & equipment exemption application must be filed annually on or before November 1<sup>st</sup> for this.

# INSTRUCTIONS

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

## Who Should File?

All persons conducting business, farmers, owners of non-registered motor vehicle(s) and **non-Connecticut** registered motor vehicle(s) and owners of horse(s).

## What Should Be Declared?

All personal property used in the conduct of the business.  
See below and pages 4, 5 and 6 for specifics.

## How to Declare:

All persons conducting business must complete **BUSINESS DATA** page 4 & 12 and then;

## Declaration --

1. **Owners of:**
  - a. **Non-Connecticut registered motor vehicles**
  - b. **Horses, ponies and thoroughbreds**
  - c. **Mobile manufactured home** - not assessed as real estate
2. **Businesses, occupations, farmers, and professionals** need to complete: (Commercial and cost information is not open to public inspection).
  - Business Data (pages 4 & 12)
  - Taxable Property Information (pages 4-6).
  - Lessee's Listing Report (page 7).
  - Disposal, Sale or Transfer of Property Report (page 8)
  - **Sign the Affidavit** (page 12)
3. **Lessors** need to complete: (Commercial and cost information is not open to public inspection)
  - Business Data (page 4 & 12)
  - Taxable Property Information (pages 4-6).
  - Lessor's Listing Report (pages 7)
  - Disposal, Sale or Transfer of Property Report (page 8)
  - **Sign the Affidavit** (page 12).

## Filing Requirements --

1. The Personal Property Declaration must be filed annually on or before November 1st (CGS §12-41).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed as "same as last year" are **INSUFFICIENT**, shall be considered an incomplete declaration. These will and shall be subject to the 25% penalty of assessment.
4. To declare manufacturing machinery or biotechnology machinery and equipment you must complete the **Form for Manufacturing & Machinery & Equipment Exemption Claim**.
5. Manufacturing machinery and equipment or biotechnology machinery & equipment eligible under CGS 12-81 (72) & (76) were previously declared under codes 13 & 15. Those items are declared under Code 13 for all years.
6. This Declaration of personal property booklet is the required filing form. Declarations submitted not on this official form as sent to the declarant will and shall be subject to the 25% penalty of assessment.

## Taxable Property Information:

1. Commercial and cost information is **not** open to public inspection.
2. All data reported should be:
  - a. Actual acquisition costs including any additional charges for transportation and installation. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
  - b. Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
3. Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made November 13, 2021 is reported in the year ending October 1, 2022).
4. Note: all items capitalized, expensed or that fall under safe harbor elections should be declared in the appropriate property type codes despite not being on a fixed asset schedule.

## Disposal/Sale or Transfer of Property:

1. If you disposed of or transferred a portion of the property included in last year's filing, complete the Reconciliation of Fixed Assets and the Detailed Listing of Disposed Assets on page 8.
2. The Assessor may require bills of lading or other conclusive documentation indicative of disposal or transfer out of town.
3. If you no longer own the business noted on page 1, you need to still complete this declaration. You **must however** provide information related to the new owner and/or the date the business ceased (page 2 & 8). Otherwise, the Assessor must assume that you still own taxable

personal property and have failed to declare it. Follow the instructions on page 2.

4. Personal Property of closed businesses located in town for 3 months or more prior to October 1<sup>st</sup> filing date is still assessed per CT General Statute 12-43.
5. Off lease items must be identified to effect the removal from lessor's list. (i.e. title transferred to lessee or property removed from town).

## Penalty Of 25% is Applied --

1. When no declaration is filed, a declaration is not signed or a same as last year's cost declaration is submitted, a 25% penalty is applied to the assessment. [See 2 & 3 under Filing Requirements.]
2. When declarations are submitted on or after November 2, 2022 and an extension has **NOT** been granted (see Extension) a 25% penalty is applied to the assessment. Returns mailed in must have a U.S. Post Office postmark of November 1, 2022 or before.
3. When an extension is granted (see Extension) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery, and the assessment as determined by the originally filed declaration.
5. Declarations submitted not on the official Town of Manchester Declaration of personal property form as sent to the declarant, will and shall be subject to the 25% penalty of assessment.

**LESSORS NOTE:** Your contractual arrangement (i.e., conditional sale contract) with the lessee does not negate your statutory obligation to declare your leased property to the Assessor.

**LEASEES NOTE:** If your contractual arrangement (i.e., conditional sale contract) with a lessor has ended since last year's declaration

*And*

**you have taken title to the leased equipment you must include it within this declaration.**

**The original year of acquisition to be used is the year that the lease was signed and the original cost is to be used (not the lease buyout price).**

## Exemptions-

1. On page 12 check the box adjacent to the exemption you are claiming.
2. **Note** that several exemptions require an additional application in order to receive that exemption. Please request the form number noted from the Assessor's Office.
3. Failure to file an application for an exemption waives the right of an exemption for the Grand List year.
4. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

## Signature Required --

1. The owners shall sign the declaration (page 12).
2. The owner's agent may sign the declaration. If signed by owner's agent, the declaration must be duly sworn to and notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to or notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

## Extension --

In contemplation of possible year 2022 processing difficulties the Town of Manchester will give **NO EXTENSIONS**.

## Audit --

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

**Before Filing**  
**Make Copies of Completed Declaration for Your Records**

# 2022 PERSONAL PROPERTY DECLARATION

COMMERCIAL AND FINANCIAL INFORMATION IS NOT OPEN TO PUBLIC INSPECTION.

List or Account #: \_\_\_\_\_

Assessment date October 1, 2022  
Required return date November 1, 2022

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

## BUSINESS DATA CONTINUED

Type of ownership:

- ☐ Corporation ☐ Partnership  
☐ LLC ☐ Sole proprietor  
☐ Other – Describe \_\_\_\_\_

Type of business:

- ☐ Manufacturer ☐ Wholesale  
☐ Service ☐ Profession  
☐ Retail/Mercantile ☐ Tradesman  
☐ Lessor  
☐ Other-Describe \_\_\_\_\_

In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s).

Yes No  
☐ ☐

Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.

☐ ☐

Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete Lessor's Report (page 7)

☐ ☐

Did you have in your possession on October 1<sup>st</sup> any borrowed, consigned, stored or rented property? If yes, complete Lessee's Listing Report (page 7).

☐ ☐

### Taxable Property Information –

3. Taxable Property Information – Commercial and cost information are not open to public inspection.

4. All data reported should be:

- a. Actual acquisition costs including any additional charges for transportation and installation. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.

- b. Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.

5. Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made November 13, 2021 is reported in the year ending October 1, 2022).

6. Declarations submitted not on the official Town of Manchester Declaration of personal property form as sent to the declarant, will and shall be subject to the 25% penalty of assessment.

## TAXABLE PROPERTY INFORMATION

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

GIVE ACTUAL ACQUISITION COSTS INCLUDING ANY ADDITIONAL CHARGES FOR TRANSPORTATION AND INSTALLATION BY YEAR FOR EACH TYPE OF PROPERTY DESCRIBED.

**#9 MOTOR VEHICLES** Unregistered motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value

Code

#9

**#11 HORSES AND PONIES** Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption is 100% provided Form M-28 is filed with and approved by the Assessor.

Breed	Age	Registered	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

#11

#11

**#14 MOBILE MANUFACTURED HOMES –** if not currently assessed as real estate

Year	Make	Model	Length	Width	Bedrooms	Baths	Value

#14

**#12 – COMMERCIAL FISHING APPARATUS** All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
PRIOR YRS		30%	
Total		Total	

**#17 – FARM MACHINERY** Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, bulldozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
PRIOR YRS		30%	
Total		Total	

ASSESSMENTS

#12

#17

Assessor's Notes

List or Account #: \_\_\_\_\_

Assessment date October 1, 2022  
Required return date November 1, 2022

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

## ASSESSMENTS

**#10 – MANUFACTURING MACHINERY AND EQUIPMENT NOT ELIGIBLE UNDER CGS 12-81 (72) & (76) FOR EXEMPTION**

Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment (Provide DEP certificate if claiming exemption. **Do not include manufacturing equipment that is being claimed on exemption form M-65 and under Code #13**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
PRIOR YRS		30%	
Total		Total	

**#16 – FURNITURE, FIXTURES AND EQUIPMENT** Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
PRIOR YRS		30%	
Total		Total	

**# 23 – EXPENSED SUPPLIES** The average monthly quantity of supplies normally consumed in the course of business (e.g., office & computer supplies, packaging, hospitality, medical, dental, beauty, industrial, and maintenance supplies, etc.). Inventory held for resale is not to be included within supplies.

**#13 – MANUFACTURING MACHINERY & EQUIPMENT ELIGIBLE UNDER 12-81 (72) & (76) FOR EXEMPTION** Newly acquired manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products pursuant to Public Act 11-61

**In order to use this section (Code #13) you must file an M-65 Exemption Claim. The M-65 amounts and Code #13 amounts must reconcile (be the same).**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
PRIOR YRS		30%	
Total		Total	

**Code # 20 – ELECTRONIC DATA PROCESSING EQUIPMENT** (e.g., computers, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		80%	
10-1-20		60%	
10-1-19		40%	
PRIOR YRS		20%	
Total		Total	

**IN ACCORDANCE WITH SECTION 168 IRS CODES  
COMPUTERS ONLY**

Year Ending	Annual Total Expended	# of Months	Average Monthly
10-1-22		12	

**The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business in the previous assessment year (12 months maximum).**

#10 | \_\_\_\_\_

#13 | \_\_\_\_\_

#16 | \_\_\_\_\_

#20 | \_\_\_\_\_

#23 | \_\_\_\_\_

## Assessor's Notes

List or Account #: \_\_\_\_\_

Assessment date October 1, 2022

Required return date November 1, 2022

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

**#18 - FARM TOOLS** Farm tools, (e.g., hoses, rakes, pitch forks, shovels, brooms, etc.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
Prior Yrs		30%	
Total		Total	

**#19 - MECHANICS TOOLS** Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
Prior Yrs		30%	
Total		Total	

#18

#19

**#21. Wireless Telecommunications Equipment for Providers of Telecommunications Service Only; not for regulated companies filing under CGS 12-80A** – Including but not limited to controllers & control frames, relays, switching and processing equipment or any other equipment deemed technologically advanced by the Assessor.

This excludes furniture, fixtures, computers, towers, antennas, cables batteries, generators and any other equipment not deemed technologically advanced by the Assessor (still to be reported elsewhere within annual declaration).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		80%	
10-1-20		60%	
10-1-19		40%	
PRIOR YRS		20%	
Total		Total	

#21

**#22 Cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating companies, water and water power companies.** Poles, towers, underground mains, wires, etc., of gas, heating, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating but not limited to controlling a supply of water (e.g., pumping stations).

FERC or PURA regulated utilities check this box



Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22			
10-1-21			
10-1-20			
10-1-19			
10-1-18			
10-1-17			
10-1-16			
PRIOR YRS			
Total		Total	

#22

**#24 – All other goods, chattels and effect** Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements other than realty, carpenter's tools etc.). Describe briefly:**#24a – All other goods, chattels and effect** (except video tapes)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		90%	
10-1-20		80%	
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
PRIOR YRS		30%	
Total		Total	

**#24b – Rental Entertainment Medium**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		80%	
10-1-20		60%	
10-1-19		40%	
PRIOR YRS		20%	
Total		Total	
	# of video tapes		# of DVD movies
	# of music CD's		# of video games
	24a and 24b	Total	

#24

**Assessment date October 1, 2022**  
**Required return date November 1, 2022**

**DBA:**

Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be included in this report include (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

☐ ☐ Did you dispose of any leased items that were in your possession on October 1, 2021? If yes, enter a description of the property and the date of disposition in the space to the right.

☐ ☐ Did you acquire any of the leased items that were in your possession on October 1, 2021? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.

☐ ☐ Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' column and list cost in the 'Acquisition Cost' column.

[illegible]

In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that

In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements **must** be reported by the lessor.) Terminated leases of lessor must fill out disposal report.

	Lessee #1			Lessee #2			Lessee #3		
Name of Lessee									
Lessee's address									
Physical location of equipment									
Full equipment description									
Is equipment self manufactured									
Acquisition date									
Current commercial list price new									
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>			Yes <input type="checkbox"/> No <input type="checkbox"/>			Yes <input type="checkbox"/> No <input type="checkbox"/>		
If yes, specify from whom									
Date of such purchase, etc.									
If original asset cost was changed by this transaction, give details.									
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale			<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale			<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		
Lease Term – Begin and end dates									
Monthly contract rent									
Monthly maintenance costs if included in monthly payment above									
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/>	Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/>	Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/>	Lessee <input type="checkbox"/>

List or Account #: \_\_\_\_\_

Assessment date October 1, 2022  
Required return date November 1, 2022

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

**DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT & RECONCILIATION OF FIXED ASSETS**

Disposal, sale or transfer of property – If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete RECONCILIATION OF FIXED ASSETS and the DETAILED LISTING OF DISPOSED ASSETS REPORT. If you no longer own the business noted on the cover sheet you still are required to complete this declaration. You must return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR SALE OF BUSINESS FOUND on page 2 of this return. Personal Property of closed businesses located in town for months or more anytime prior to October 1<sup>st</sup> filing date is still assessed per CT General Statute 12-43.

RECONCILIATION OF FIXED ASSETS	
*Complete Detailed Listing of Disposed Assets	
**Complete Listing of Assets Orig Value ≤ \$250	
Assets declared 10/1/21	_____
* Assets disposed since 10/1/21	_____
** Assets Orig Value ≤ \$250 prior 10/1/12	_____
Assets added since 10/1/21	_____
Assets declared 10/1/22	_____
Expensed equipment last year	_____
Capitalization Threshold	_____

Note: all items capitalized, expensed or that fall under safe harbor elections should be declared in the appropriate property type codes despite not being on a fixed asset schedule.

**DETAILED LISTING OF DISPOSED, SOLD OR TRANSFERRED ASSETS REPORT**

Class Code	Date Removed	Disposed, To Whom Sold to or New Location Transferred to	Description of Item	COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED	
				Date Acquired	Acquisition Cost

DETAILED LISTING OF ASSETS ORIG VALUE ≤ \$250 COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED  
PURSUANT TO CGS 12-81(79) – LISTING OF ASSETS PURCHASED PRIOR TO 10/1/12 WITH AN ORIGINAL COST ≤ \$250

Description of Item	Date Acquired	Acquisition Cost

M-28 Revised August 98

**FARM MACHINERY, HORSES OR PONIES**

Approved by Commissioner of Agriculture

This application for exemption on all farm machinery, except motor vehicles as defined in Section 14-1, to the value of \$100,000, ponies or horses which are actually and exclusively used in farming, within the provisions of Section 12-91 of the General Statutes as amended **must be filed ANNUALLY by October 31<sup>st</sup>** with the assessor or board of assessors of the municipality in which the property is located. Failure to file this application within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Have you filed, or do you intend to file, any application for exemption as provided under the above statute, in this or any other town or city, as trustee, as an individual farmer, or as a member of a group of farmers, partnership or family corporation, other than under the ownership contained in this application?

YES ☐ NO ☐

Do you derive at least \$15,000 in gross sales, or did you incur at least \$15,000 in expenses related to such farming operation during the previous calendar year?

YES ☐ NO ☐

Are the horses and ponies, and/or farm machinery kept within the State of Connecticut?

YES ☐ NO ☐

If yes, list town(s):

**I DO HEREBY** declare in accordance with § 12-91 of the Connecticut General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

**Date:** \_\_\_\_\_ **Signed:** (owner(s) or trustee(s))

**X**

**Subscribed by Sworn  
to before me:**

**X**

**Date:** \_\_\_\_\_ *My commission expires:* \_\_\_\_\_



**Assessment date October 1, 2022**  
**Required return date November 1, 2022**

DBA: \_\_\_\_\_

Exemption - Check box adjacent to the exemption you are claiming:	Code	Exemption Amt.
<input type="checkbox"/> Mechanic's Tools - \$500 value <input type="checkbox"/> Commercial Fishing Apparatus - \$500 value	I - M	
<input type="checkbox"/> Farming Tools - \$500 value <input type="checkbox"/> Horses/ponies \$1000 assessment per animal	I	
All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by November 1, 2022		
<input type="checkbox"/> Water Pollution or Air Pollution control equipment - <u>Connecticut DEP certificate required</u> - provide copy	J	
<input type="checkbox"/> Farm Machinery \$100,000 value - Exemption application M-28 required annually	I	
<input type="checkbox"/> Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually	G-H	
<input type="checkbox"/> Manufacturing machinery and equipment claimed under Code #13 - Exemption application M-65 required annually	U	
<input type="checkbox"/> Renewable energy equipment - Installed on or after Jan. 1, 2016 – Exemption application M-44 required (Public Act 13-61)	H	

**AVOID PENALTY – NOTARIZE LIST SIGNED BY AGENT.**

Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Assessor's Final Assessment Totals						
Motor vehicles Unregistered motor vehicles					#9	
Horses and ponies					#11	
Mobile Manufactured Homes					#14	
Commercial Fishing Apparatus					#12	
Farm Machinery					#17	
Farming Tools					#18	
Mechanics Tools					#19	
Machinery & Equipment					#10	
Manufacturing Machinery & Equipment eligible for Tax Relief under Public Act 11-61					#13	
Furniture & Fixtures & Equipment					#16	
EDP Equipment					#20	
Wireless Telecommunications Equipment for Providers of Telecommunications Service Only					#21	
Average Supplies					#23	
Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,					#22	
Other					#24	
Total Assessment – all codes #9 through #24						
Penalty for failure to file as required by statute -- 25% of assessment					#25	
<b>Exemptions granted:</b>						
					<b>Total Exemptions</b>	
<b>Total Net Assessment</b>						

**NOTE N/A ON LINES NOT APPLICABLE**

How many square feet does your firm occupy at your location(s) in this town? Sq. ft. Own ☐ Lease ☐

Town Of Manchester  
41 Center Street  
PO Box 191  
Manchester, CT. 06045

Presort Std.  
U. S. Postage  
PAID  
Manchester, CT  
Permit No. 5188

**Address Service Requested**

**TO:**

**2022**  
**Declaration of Personal Property**  
**DO NOT DISREGARD THIS DECLARATION**  
**FORM. IT MUST BE FILED ANNUALLY WITH THE**  
**ASSESSORS OFFICE.**

**TAXABLE  
PERSONAL PROPERTY**

**TOWN OF MANCHESTER  
DEPARTMENT OF ASSESSMENT  
AND COLLECTION**

**41 CENTER STREET  
MANCHESTER, CT 06040**

**Phone: (860) 647-3015**

**[www.townofmanchester.org](http://www.townofmanchester.org)**